App. F. IX-4

Previous References
CB 153-49-1

1930-31
(CB)

File No. 144/30
Serial No. 1

Later References
G.A. 128-30(1)

General and Revenue Secretariat.

Serial No. 1

Part B for April 1931

SUBJECT.

Continuance of the scheme of Revenue Audit & Inspection of Office Systems for a further period of one year from 1st July 1931

To The Comptroller to Govt. Thro' Financial Secrt.
" Inspector of Office Systems & Officer in charge of Rev. Audit
" Heads of Departments
" Secretaries to Government

Govt. 3523-75/C.S. dt 23/3/31

Sanctions the continuance of the scheme of Revenue Audit & Inspection of Office Systems for a further period of one year from 1st July 1931

D.No.78/20-2-31

General & Revenue Secretariat. | File No. | of 193 .

Serial No.

GENERAL DEPT. 4723. FILE 23 FEB. 1931

Hag 'B'

Hag 'X'

Hag 'M'

'N'

Subject:- Continuance of the Office of the Inspector of Office Systems.

Reference:-

G.O.No.3788-3838/C.B.153-29-1 dated 28th/29th March 1930 sanctioning the continuance of the scheme of Revenue Audit and Inspection of Office Systems from 1st July 1930.

A brief summary of work done during the 7 months of the current year is appended. It will be seen therefrom that substantial benefits have been realised from the Revenue audits and that the expenditure incurred on the establishment has been recouped many times over.

2. The scheme of revenue audit and inspection of office procedure inaugurated in January 1925 as an experimental measure has now worked for 6 years. The sanctioned establishment consists of 1 Superintendent & Auditor, 1 Auditor, 1 Stenotypist, 1 Attender and 2 peons. Mr.Nagappa, Senior Auditor was appointed as Second Assistant to the Census Superintendent in G.O.No.G.6414-6/Census 26-30-2 dated 17th December 1930, and under orders of Government the place has been kept vacant.

I have considered the question as to whether in view of financial stringency the scheme may not be suspended and the temporary

NOTE--Contn. Sheet.

WD 3120—GPB—500—2-5-30

8057/1/2

Serial No.

temporary establishment abolished. As the results of audit show that the retention of the establishment is pecuniarly advantageous to the State, I beg to suggest that the establishment on the present basis may be continued for another year from 1st July 1931. The appointment of the Senior Auditor will however continue to be vacant, until further orders.

Bangalore,
20-2-1931.

Inspector of Office Systems
&
Officer in charge of Rev. Audit.

Dewan Sir
Chief Secy.)

21/4/31

23-2-31

To the Chief Secy with Compliments to Finance Secy

~~Secy~~ Secretary requests further action.

C.B

What is the cost of the scheme? The staff has done excellent work in the past. I am not however sure whether there is need for its continuance ~~not~~ right through.

Have all depts been taken up - S.S.. mills, Railways, Forests?

1/3/31

Sir a note

2.3.31.

WD 3120—GPB—500—2-5-30

note submitted 4/3/31.

Serial No.

The annual cost of the scheme (including Rs 1,200/- allocated towards the salary of the Officer by transfer from the pay of the Financial Secretary) is Rs 8,500/-.

Items comprising the balance of Rs 7,300/- are as follows:-

I. Establishment.

1 Superintendent & Auditor 150-10-200	... 200/-
1 Auditor (125-10-175)	... 165/-
1 Clerk & Stenotypist (30-3-60)	... 57/-
1 Attender (20-1-25)	... 25/-
2 Peons (11-1/2-15)	..(15)(13/8)
I. Cost per annum.	... 5,683/-
II. Travelling Allowance.	... 1,530/-
III. Contingencies.	... 87/-
Total.	Rs 7,300

If the scheme is suspended the saving in cost will be a little over Rs 7,000/- unless as a measure of general retrenchment it is decided to effect ~~it~~ a cut- in the salary of the Financial Secretary.

2) In ~~the~~ earlier period the Special Staff had visited certain offices of the Military Department; but after the appointment of the Financial Assistant to the Chief Commandant, who was expected to examine the revenue side also, our attention has been confined to the Civil Departments only.

P.T.O.

WD 3120—GPB—500—2-5-30

Serial No.

Railways and the Electrical Department have been given adequate financial establishments for undertaking revenue audit work as well, and with the limited staff sanctioned to this office it has not been possible to take up revenue audit work in these departments.

We did some work in the Forest Offices and our visits have been occasional after the appointment of a separate Accounts Assistant in the Chief Conservator's Office.

The bulk of our work has been in the revenue yielding departments of Land Revenue, Excise, Income-tax and Stamps &c.

3) I may state with no exaggeration that the Staff has done much useful work and substantial results in the way of improvement of revenue have been achieved.

It is desirable that Revenue Audit especially in the Land Revenue Department should be continuous. The number of offices to be visited is very large and it seems to me that a small establishment working continuously from year to year would achieve on the whole better results than a larger establishment appointed at intervals.

For instance in the Land Revenue Department, we have been able to point out short recoveries under Irrigation Contributions in Divisional offices. This is an important item involving large incomings, which is not now receiving adequate attention from the Departmental Officers.

Flag 'Y' progress Report for January 1931

For records by Audit taken back for being sent to New Br. 30/2/31

WD 8120—GPB—500—2-5-30

Serial No.

At my ~~suggestion~~ instance the audit work relating to the Bus License Fees has now been entrusted to the Comptroller and I consulted him as to whether our work may not be fully transferred to him. He was not agreeable to the proposal and I am also inclined to think that it is preferable to have an independent agency for handling this Revenue Audit Work.

Of the 2 Auditors sanctioned for this office, one has been drafted to the Census Department and in his place no fresh appointment has been made under orders of Government. I did not press for a substitute as the question of the continuance of the scheme after July 1931 would I thought require examination. As the Chief Secretary observed yesterday during the Secretary's meeting, either full compliment should be kept on for work or the scheme be altogether suspended. I agree in this view.

The establishment is on a temporary footing and no pension charge will be involved in the office being wound up. But my personal opinion is that this is an item of reproductive expenditure which had better be continued to be incurred.

4) I have, however, examined the possibility of securing some saving in an other direction. At the ~~Secretary's~~ Meeting yesterday, (above referred to) the question of reducing one of the subordinate Secretariat Officers was considered and I made a suggestion that it might be possible to spare the Under Secretary, Finance, provided ~~a~~ suitable arrangements could be made for the conduct

WD 3120—GPB—500—2·5 30

7

General and Revenue Secretariat

File No. of 193 .

Serial No.

Secy has stated I am prepared the proposals in his note of 20.2.31 — especially as it appears likely that there will savings in the Imperial Secretariat

bcc
9.3.31

NOTE—Contn. Sheet.

WD 02553—G PB—50,000—8-7-30

File No. of 193

General and Revenue Secretariat

For Disposal by Circulation. No. C. 307

of 1930-31

GENERAL AND REVENUE SECRETARIAT

Council Matter.

Subject.

Further continuance of the Office of the Inspector of Office Systems for one year from 1st July 1931.

Circulated to the Members of Council.

By Order,

25th February 1931.

Chief Secretary to Government.

116/28/2 First Member of Council. 25.2.31

8057/28/2 Second Member of Council.

5554/9/3 Third Member of Council. 10/3/31

9/3/31

C. S

10/3/31

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Continuance of the scheme of Revenue Audit and Inspection of Office Systems for a further period of one year from 1st July 1931.

448

Order.

~~KRW~~
13/3/31

C. Secy
16-3-31

16/3

General and Revenue Secretariat

C.B. File No. 144 of 1930-31

Serial No.

Indeed.

If deemed necessary the attention of the Fin. Secy may be drawn to the promise held out by him in the concluding portion of his note of the 20th Feby 1931 that the appointt of the senior auditor will be kept vacant until further orders, in view of the Members observation agreeing to the proposal of the Fin. Secy contained in his note of the 20th Feb alone.

Not necessary now

Chief Secy). 19/3/31.

Issue
19/3

1. To The Comptroller to Govt., Cent. Pr. Delhi
" Inspector of Opium Systems & Officer in charge of Rev. Branch
" Heads of Departments
" Secretaries to Govt.

G.O.No. 3723-75/ C.B. dy 23/3/31

Sanctions the continuance of the vacancy for a further period of one year from 1st July 1931

Draft & issue here.

23/3

Issue
24/3/31
Communicated

R. cons. 1957
dy 28/3/31

NOTE—Cl. in. Sheet.

WD 02553—G PB—50,000—8-7-30

Brief report of work done from 1st July 1930 to end of January 1931.

Out of the short demands aggregating Rs 1,06,000/- relating to the Motor Bus licenses noticed in audit last year, Rs 31,000/- have been reported by the District Magistrates to have been recovered. For the balance action is said to have been taken as per orders passed.

2. During the period under review inspection of office systems and revenue audit were taken up in 20 offices. Special attention was paid to the latter branch of work. Short demands aggregating about Rs 55,000/- as detailed below were brought to light.

Office.	Particulars.	Amount.
1. Seringapatam Taluk Office.	(1) Non-levy of irrigation contribution.	Rs 4,759
	(2) Short levy of water-rate etc., in Takrar Takhta cases. ...	" 279
2. Davangere Taluk Office.	(1) Short levy and omission to levy special assessment and fine in respect of agricultural lands used for non-agricultural purposes. ...	" 906
	(2) Omission to levy water-rate on Nirsardi Darkhast and Takrar-takhta cases. ...	" 617
3. Goribidanur Taluk Office.	(1) Short levy and non-levy of cesses in some Inam villages. ...	" 10,000
	(2) Omission to bring on demand, Notice Fees. ...	" 289
	(3) Short levy of water-rate on Takrar-takhta cases. ..	" 92
4. Goribidnur Excise Range.	Short levy of tree-rent due to date trees standing on Government land being treated as Hiduvali.	" 47
5. Kolar Taluk Office.	Short levy of Record of rights fees.	" 76
6. Manjarabad Taluk Office.	(1) Short levy and non-levy of assessment, upset price etc., in the case of grass lands converted into coffee estates. ...	" 29,524
	Total carried over.	Rs 46,589

	Total brought forward..	Rs	46,589
	(2) Short levy of assessment in Takrar-takhta cases and omission to levy coffee cess	Rs	207
	(3) Omission to bring on demand Notice Fees.	"	92
7. Honnali Taluk Office.	Short demand and omission to bring on demand amounts due in respect of Takrar cases.	"	121
8. Shimoga Taluk Office.	(1) Short levy and omission to levy water-rate and bring on demand amounts due in respect of Takrar-takhta cases.	"	698
9. Yedatore Taluk Office.	Short levy and non-levy of Irrigation contribution.	"	8,000
	Total	Rs	55,707

Rep 'A'

A tabular statement of work done and the important points noticed in audit during the period is appended to the note (Appendix 'A').

The short demands and other irregularities noticed have been reported to the District authorities concerned for necessary further action.

From the inception of the scheme 187 notes have been submitted, of which 47 are pending final orders. The disposal of these notes is being watched by the issue of periodical reminders through the Secretariat branches concerned.

Bangalore,
20-2-1931.

Inspector of Office Systems
&
Officer in charge of Rev. Audit

Appendix 'A'

Statement of work done and important points noticed in audit ~~for the half-year ending December 1930.~~ up to the end of January 1931

Office inspected or audited.	Important points noticed.	Short demands of short recoveries	Remarks.
1. Seringapatam Taluk Office.	Inspected the offices in July 1930 and noticed the following irregularities:- (1) Non-levy of acreage contribution in respect of lands which were treated as dry before re-survey but classed as wet lands in the Resurvey Fisal Patrica:- Rs 1,285/- (2) Non-levy of irrigation contribution in respect of lands classed as dry during the Resurvey but which are now brought under wet cultivation by the use of Government channel water. Rs 3,473-12-0 (3) Short levy of ~~assessment~~ Water rate etc. in respect of Takrar-taktha cases. Rs 279-6-3.	Rs 5038/-	Copy of the report has been sent to the Revenue Commr. for action and report.
2. Nanjangud Sub Division Office.	Out of the total expenditure of Rs 77,057/- towards Flood Acquisition charges of the T. Narasipur Taluk, a sum of Rs 28564/- had so far been collected and the balance remaining unadjusted was Rs 48,492/-		-do-
3. Nanjangud Taluk Office.	(1) The Land Revenue arrears at the end of June 1930 were very heavy. (2) Instances of the non-levy of Irrigation Contribution on lands originally dry but which are now converted into wet lands.		-do-
4. Gundlupet Taluk Office.	(1) Land Revenue arrears at the close of the year 29-30 was unusually heavy for this taluk and required vigorous efforts to reduce the same.		-do-

Office inspected or audited.	Important points noticed.	Short demands or short recoveries.	Remarks.
	(2) The number of Takrar-taktha cases pending disposal was very heavy, i.e., about 138. Much avoidable delay was also observed in dealing with these cases.		
	(3) Village Panchayet arrears at the end of June 1930 amounted to Rs 29,787/-. This is very heavy.		
	(4) On 1-7-1930, 835 papers were pending disposal in the taluk office. The pendency is heavy and capable of reduction.		
5. Forest Range Office Gundlupet.	(1) A sum of Rs 1,281-15-0 was outstanding against the Range Officer and some of the advances were pending adjustment since January 1928. Immediate action was necessary to adjust these.		Copy of the report sent to the Chief Conservator of Fts. for necessary action.
6. Davangere Taluk Office.	(1) Loss of revenue was noticed in the following cases:- Short levy or non-levy of special assessment and fine in respect of agricultural lands used for non-agricultural purposes, viz., construction of factories, bungalows, godowns, etc., Besides the above particular instances, the loss in other cases is estimated at about Rs 10,000/-	Rs 906/-	Copy of the proper report has been sent to the Revenue Commr. for action & report
	(2) Omission to levy water rate on Nirsardi Darkhast and Takrar cases in accordance with standing orders resulting in short levy.	Rs 617/-	
	(3) The demand fixed by the Shanbhogue in respect of Record of Rights differs from that as per the Final Survey Registers. Preparation of the regular khate on the basis of the Survey Registers and the verification of the collection made under each khate after necessary enquiry by the Amildar was suggested.		
	(4) Omission to maintain a correct account of the receipt books received and distributed.		

10. Excise Range, Goribidanur.	(1) A scrutiny of the Excise revenue showed there was a fall in tree rent from Rs 11627 in 1927-28 to Rs 7033 in 1928-29 and Rs 6456 in 1929-30.		Copy of the report has been sent to the Excise Commr. with a detailed note - for report of action taken.
	(2) A test check of the tree tapping darkhasts for trees disclosed that in a few cases ~~that~~ the trees actually standing on Government lands had been represented as being on Hiduvali lands. The loss noticed in a few cases was Rs 47/-	Rs 47/-	
11. Kolar Taluk Office.	Record of Rights.		— do — to the Revenue Commissioner
	(1) The balance outstanding is heavy and special efforts are necessary to realise it.		
	(2) A test check of the demand disclosed short levy of fees to the extent of Rs 76/-. ~~in the following cases.~~	Rs 76 ✓	
12. Mangarabad Taluk Office.	(1) Short levy and non-levy of assessment, upset price etc., aggregating Rs 29823/- were noticed.	Rs 29,823/-	— do —
	(2) Examination of the Pahani accounts showed that in some of the villages lands granted for dry cultivation at 0-6-0 per acre were actually under coffee or cardamom cultivation without being charged with the higher rate of assessment of Rs 1-4-0 fixed for the latter. The matter requires early investigation by the department.		
13. Saklespur Sub Division Office.	(1) The defects noticed in the actual working of the system were brought to the notice of the Sub Division Officer, and the correct procedure was explained to the staff.		— do —
14. Forest Range Office, Hassan.	(1) It was observed that grazing fees were not being realised in respect of two forests viz., Ramadevarahalla and Seegeda-gudda. The matter requires departmental investigation.	Rs ~~3000/-~~	Referred to the Conservator of Forests for investigation

18	Shimoga Taluk Office.	(1) Short levy and non-levy of assessment and omission to bring on demand assessment and cesses totalling Rs 697-14-9 were noticed. The amount has to be brought on demand and recovered.	Rs 697-14-9	Progress Report submitted. Sent to Rev Branch for further action
		(2) The irrigable area as per the sluice statement for 1929-30 furnished by the P.W.D. in respect of 23 villages in which the dry lands have been converted into wet under the influence of the Bhadra Channel, comes to 5995 acres & 38 guntas but the demand in respect of water rate and contribution has been raised on 4516 acres and 18 guntas only on the basis of the information given in the Special Pahani for 1929-30. The matter requires departmental investigation.		
		<u>Flood Acquisition accounts</u> (3) In one village an extent of 4 acres and 22 guntas acquired remains untutilised, in the other two villages 23 of the sites formed remain unallotted. The unallotted area has to be disposed of early. The site value of Rs 519-12-0 is yet to be recovered. Action may be taken to collect this amount.		
		(4) The examinationof D.C.B. statements of Revenue, Land Improvement, Takavi and Distress Loans, Muzrai and Village Panchayets showed in all heavy and accumulated arrears aggregating Rs 58,705/- . Special steps have to be taken for their recovery.		

Ae
16/1/31.

19	Yedatore Taluk Office.	(1) Examination of Irrigation contribution accounts showed there were short and non-levy of demands aggregating Rs 8,000/-	Rs 8,000/-	Progress report submitted
		(2) Short and non-levy of local and other cesses was also noticed. loss of over Rs 5,000/- (roughly estimated.)		
		Total loss of revenue noticed.	Rs 55,707/-	

17/2/31

G.R.S. App. F VI G-2]

SUBJECT .....

.....

.....

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193*

Date of issue 23/3/1931

Signed by Sri. R. A. Narasimha Iyengar.

May this be

(i) Printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Sec. C B

File No. Ulq-30

Serial No. 1

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

G.O. No 3788-3838/Cp.153-29-1 dt 29th March 1930 sanctioning the Continuance of the Scheme of Revenue Audit and Inspection of Office Systems for a period of one year from 1-7-1930.

Order Thereon No. 3723-35/C.B.144-30-1 dt 23/3/31

Govt are pleased to sanction the Continuance of the Scheme referred to above for a further period of one year from 1st July 1931.

Chief Secretary to Govt

To 1) The Comptroller Through Regd A/C 23/3/31
2) The Inspector of Office Systems and Officer in Charge of Rev Audit
(3) The Heads of Depts
(4) The Secretaries to Govt.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

Read:—

Government Order No. 3788-3838/C.B. 153-29-1 dated 29th March 1930 sanctioning the continuance of the Scheme of Revenue Audit and Inspection of Office Systems for a period of one year from 1st July 1930.

ORDER NO. 3723-75/ C.B. 144-30-1

DATED, BANGALORE, THE 23rd MARCH 1931.

Government are pleased to sanction the continuance of the scheme referred to above for a further period of one year from 1st July 1931.

For Chief Secretary to Government.
CBR

To

The Comptroller to Government, through Financial Secretariat.

" Inspector of Office Systems and Officer in charge of Revenue Audit.

" Heads of Departments.

" Secretaries to Government.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. 3723-75/C. B. 144-30-1 Bangalore, Dated, 23rd March 1931.

Scheme of Revenue Audit and Inspection of Office Systems.

Sanctions the continuance of the———for a further period of one year from 1st July 1931.

Read:—

Government Order No.3738-3838/C.B.153-29-1 dated 29th March 1930 sanctioning the continuance of the Scheme of Revenue Audit and Inspection of Office Systems for a period of one year from 1st July 1930.

ORDER NO.3723-75/C.B.144-30-1 DATED THE 23RD MARCH 1931.

Government are pleased to sanction the continuance of the scheme referred to above for a further period of one year from 1st July 1931.

For Chief Secretary to Government.

To—The Comptroller to Government, through Financial Secretariat.
The Inspector of Office Systems and Officer in charge of Revenue Audit.
The Heads of Departments.
The Secretaries to Government.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. 3723-75/C. B. 144-30-1 Bangalore, Dated, 23rd March 1931.

Scheme of Revenue Audit and Inspection of Office Systems.

Sanctions the continuance of the———for a further period of one year from 1st July 1931.

Read:—

Government Order No.3738-3838/C.B.153-29-1 dated 29th March 1930 sanctioning the continuance of the Scheme of Revenue Audit and Inspection of Office Systems for a period of one year from 1st July 1930.

ORDER NO.3723-75/C.B.144-30-1 DATED THE 23RD MARCH 1931.

Government are pleased to sanction the continuance of the scheme referred to above for a further period of one year from 1st July 1931.

N. MADHAVA RAO,
Chief Secretary to Government.

To—The Comptroller to Government, through Financial Secretariat.
The Inspector of Office Systems and Officer in charge of Revenue Audit.
The Heads of Departments.
The Secretaries to Government.